

To the Clerk of Butler County, State of Kansas We, the undersigned, officers of

City of Whitewater

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
(3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget					
				Amount of 2019	County			
		Page	Budget Authority	Ad Valorem	Clerk's			
Table of Contents:		No.	for Expenditures	Tax	Use Only			
Computation to Determine Lin	nit for 2020	2						
Allocation of MVT, RVT, 16/2		3						
Schedule of Transfers		4						
Statement of Indebtedness		5						
Statement of Lease-Purchases	KISKU.	6			y -			
Computation to Determine Sta	te Library Grant	7						
Fund	K.S.A.							
General	12-101a	8	365,275	216,499	57. 268			
Debt Service	10-113	9	25,857		011900			
Library	12-1220	9	13,155	11,344	3.001			
Special Highway		10	25,663					
Special Projects		10	32,045					
Waterworks Utility		11	217,414					
Sewer Utility		11	151,370					
Refuse Utility		12	48,184					
Notable Cliniy			10,10					
Non-Budgeted Funds-A		13						
Non-Budgeted Funds-B		14						
Totals		xxxxx	878,963	227,843	60.269 County Clerk's Use Only			
Budget Summary		15			3 780 4103			
	Pahata	13	-		Nov 1, 2019 Total			
Neighborhood Revitalization F	Cenate]		Nov 1, 2019 Total			

Tax	Lid	Limit	(from	Computation Tab)
Doe	s the	City	need to	hold an election?

are not included.

227,843 **NO**

Assisted by:	1/
George, Bowerman & Noel, P.A.	Bell Remall
Address:	1 10 10 min
12001 E. 13th St. N	Ash Thorse
Wichita, KS 67206	M A
Email:	wend UNO
emeyer@cpa.kscoxmail.com	"Hu. ~ 1/1
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County Clerk	Governing Body
	181
CPA Summary	Kanni
See accompanying summary of significant forecast assum	options and accountants' compilation report.

Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting

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Rec'd Clerk's Office AUG 2 7 2019

2020

Computation to Determine Limit for 2020

			Amount of Levy
1.	Total tax levy amount in 2019 budget +		219,462
2.	Library levy in 2019 budget	\$	11,018
	Other tax entity levy in 2019 budget	\$	
3.	Net tax levy	\$	208,444
	2020 Budget Percentage Adjustments		
1	New improvements, remodeling and renovations for 2019: + 33,534		
4.	New improvements, remodeling and renovations for 2019: + 33,534		
5.	Increase in personal property for 2019:		
	5a. Personal property 2019 + 31,231		
	5b. Personal property 2018 - 29,465		
	5c. Increase in personal property (5a minus 5b) + 1,766		
	(Use Only if > 0)		
6.	Valuation of annexed territory for 2019:		
	6a. Real estate + 0		
	6b. State assessed + 0		
	6c. New improvements + 0		
	6d. Total adjustment (sum of 6a, 6b, and 6c) + 0		
7.	Valuation of property that has changed in use during 2019 : + 16,767		
8.	Expiration of property tax abatements + 0		
9.	Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)		
10.	Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 52,067		
11.	Total estimated valuation July 1, 2019 3,781,175		
12.	Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0140		
13.	Percentage adjustment increase (12 times 3) +	\$	2,910
14.	Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	_	1.50%
15.	Consumer Price Index adjustment (Line 3 times Line 14)	\$	3,127
16.	Total Percentage Adjustments	\$	6,037
	CPA Summary		
	See accompanying summary of significant forecast assumptions and accountants' compilation report.		
	Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.		

2020 Revenue Adjustments

Property tax revenues for debt service in 2020 budget:	+	0
Increase property tax revenues spent on debt service		0
Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+ .	
Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments		0
Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)	+ .	
Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:	+ .	-
Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:	+ .	
Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:	+ .	
Law enforcement expenses - 2020 budget: + 44,633 Law enforcement expenses - 2019 budget: - 41,985 CPI adjustment 1.50% 630 Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)	+	2,018
Fire protection expenses - 2020 budget: + Fire protection expenses - 2019 budget: - CPI adjustment 1.50% 0 Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)	+ .	0
Emergency medical expenses - 2020 budget: Emergency medical expenses - 2019 budget: CPI adjustment Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)	+ .	0
Total Revenue Adjustments		2,018
	Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy) Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy) Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy) Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget: Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget: Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget: Law enforcement expenses - 2020 budget: Law enforcement expenses - 2019 budget: Law enforcement expenses - 2019 budget: (Do not include building construction or remodeling costs) Fire protection expenses - 2020 budget: (Do not include building construction or remodeling costs) Emergency medical expenses - 2020 budget: (Do not include building construction or remodeling costs) Emergency medical expenses - 2020 budget: (Do not include building construction or remodeling costs)	Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy) Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy) Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget: + Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget: + Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget: + Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget: - Law enforcement expenses - 2020 budget: Law enforcement expenses - 2020 budget: - 44,633 Law enforcement expenses - 2020 budget: - 44,633 Law enforcement expenses in 2020 budget: - 44,633 Law enforcement expenses in 2020 budget: - 54,030 - 630 Increased law enforcement expenses in 2020 budget: - 630 - 74,085 - 74,085 - 75 - 76 - 76 - 76 - 76 - 76 - 76 - 76 - 77 - 77 - 78

Levies on Behalf of Another Political or Governmental Subdivision

27.	Library levy - 2020 budget:	+	11,344
	Other tax entity levy - 2020 budget:	+	
	Other tax entity levy - 2020 budget:	+	
28.	Total Levies on Behalf of Another Political or Governmental Subdivision	+	11,344
29.	Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
30.	Total Computed Tax Levy		227,843

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units) 2019 Tax Levy (Less Levy for other Governmental Units) Change in Levy

2020 Mill Rate (Less Mills for other Governmental Units)

CPI Adjustment

Loss of Assessed Valuation Multiplied by 2020 Mill Rate

Total Adjustment for Loss of Assessed Valuation

3,127

Exemption from Election Requirment

Yes

3,127

0

CPA Summary

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund	Ad Valorem Levy		A	llocation for Year 2020)	
for 2019	Tax Year 2018	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	208,444	31,958	308	15	1,050	251
Debt Service						
Library	11,018	1,689	16	1	55	13
					7 7 7 7 7	
					-	
TOTAL	219,462	33,647	324	16	1,105	264
County Treas Motor Vehicl County Treas Recreational County Treas 16/20M Vehi County Treas Commercial County Treas Watercraft Ta	Vehicle Estimate cle Estimate Vehicle Tax Estimate	33,647	324	16	1,105	20
Motor Vehicle Factor		0.15332				
Motor venicle ractor	Recreational Vehicle Facto		0.00148			
		16/20M Vehicle Factor	3.00148	0.00007		
			mmercial Vehicle		0.00504	
				Watercraft Factor	3,00301	0.00120
					-	0.0012

Schedule of Transfers

								Sewer Utility	Waterworks Utility	Waterworks Utility	Special Highway	General	General	General	General	From:	Fund Transferred	Expenditure
Adjusted Totals	Adjustments	Totals						Sewer Improvement Reserve	Water Improvement Reserve	Capital Improvement Reserv	Capital Improvement Reserv	Sewer Utility	Waterworks Utility	Capital Improvement Reserv	Capital Equipment Reserve	То:	Fund Transferred	Receipt
44,836		44,836						5,000	10,000	10,000	10,000	4,918	4,918	1	-	2018	Amount for	Actual
57,666		57,666						5,000	10,000	10,000	6,000	8,333	8,333	5,000	5,000	2019	Amount for	Current
65,929		65,929						5,000	15,000	10,000	9,263	8,333	8,333	5,000	5,000	2020	Amount for	Proposed
								K.S.A. 12-6310	K.S.A. 12-825d	K.S.A. 12-1,118	K.S.A. 12-1,118	8,333 Sales Tax Ord #614	8,333 Sales Tax Ord #614	K.S.A. 12-1,118	K.S.A. 12-1,117	Statute	Authorized by	Transfers

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

CPA Summary

City of Whitewater

STATEMENT OF INDEBTEDNESS

Type of Debt General Obligation: Total Indebtedness Series B 2004 - Sewer Improvements Series A 2004 - Sewer Improvement **Total Revenue Bonds** Revenue Bonds: Total Other Total G.O. Bonds 9/22/04 8/15/10 9/22/04 Of Issue Retirement 8/15/26 9/22/44 9/22/44 Date of 3.25-5.00 Interest 4.50 4.50 Rate % 230,000 857,200 Amount Issued 77,800 **Beginning Amount** Outstanding Jan 1,2019 64,769 150,000 707,226 921,995 921,995 0 Interest 9/22 9/22 3/1; 9/1 Date Due Principal 9/22 9/22 9/1 Interest 3,077 31,825 40,910 40,910 0 Amount Due Principal 31,054 31,054 14,751 1,303 15,000 0 Interest 39,659 39,659 3,015 5,483 31,161 0 Amount Due 2020 Principal 31,694 15,000 31,694 1,357 15,337 0 0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

)										NONE		H.		
					5						Purchased	Item		
											Date	Contract		
											(Months)	Contract	Term of	
											%	Rate	Interest	
Totals						۸	20				(Beginning Principal)	Financed	Amount	Total
0											Jan 1,2019	Balance On	Principal	
0											2019	Due	Payments	
0											2020	Due	Payments	

*If you are merely leasing/renting with no intent to purchase, do not list-such transactions are not lease-purchases.

CPA Summary

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2020

Library found in: City of Whitewater

Butler County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:		
	Current Year	Proposed Year
	2019	2020
Ad Valorem	\$11,018	\$11,344
Delinquent Tax	\$200	\$200
Motor Vehicle Tax	\$1,682	\$1,689
Recreational Vehicle Tax	\$16	\$16
16/20M Vehicle Tax	\$1	\$1
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$12,917	\$13,250
Difference in Total Taxes:	\$333	
Qualify for grant: Qualify		
Second test:		
Assessed Valuation	\$3,673,574	\$3,781,175
Did Assessed Valuation Decrease?	No	
Levy Rate	2.999	3.000
Difference in Levy Rate:	0.001	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	12,146	12,340	25,943
Receipts:			
Ad Valorem Tax	190,880		XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,489	4,000	
Motor Vehicle Tax	33,122	31,478	31,958
Recreational Vehicle Tax	309	300	308
16/20M Vehicle Tax	20	18	15
Commercial Vehicle Tax	652	569	1,050
Watercraft Tax	279	272	251
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	12,343	21,000	
Compensating Use Tax	2,411	4,000	
Local Alcoholic Liquor	139	120	120
Licenses, Fees & Permits:			
Franchise Fees	30,347	35,000	35,000
Building Permits	370	50	
Animal Permits	400	500	500
Zoning Fees	0	10	10
Other Licenses	0	10	10
Charges for Services:			
Car Wash	6,991	6,800	
Grave Openings	5,300	1,500	
Photocopies, Maps, Newsletter Ads, etc.	825	750	750
Fines and Forfeitures	815	300	300
Use of Money and Property:			
Equipment and Facility Rentals	1,650	1,000	1,000
Land Lease	1,536	1,537	1,537
Tower Lease	5,280	5,280	5,280
Sign Rentals	13	100	100
Park Board Reimbursements	6,991	6,500	7,000
Utility Reimbursements	1,670	3,000	3,000
Insurance Reimbursements	3,969	3,000	
Other Reimbursements	767	1,000	1,000
Donations	1,000	800	500
Budget Credit Applied Against Expenditures	0	0	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	198	450	
Neighborhood Revitalization Rebate			0
Miscellaneous	884	2,500	850
Does miscellaneous exceed 10% Total Rec			212 121
Total Receipts	314,650	340,288	
Resources Available:	326,796	352,628	155,082

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FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Resources Available:	326,796	352,628	155,082
Expenditures:	320,770	332,020	150,002
GENERAL ADMINISTRATION DEPARTMENT	125,230	123,000	136,000
STREET MAINTENANCE DEPARTMENT	39,322	26,000	44,000
STREET LIGHTING DEPARTMENT	9,797	10,500	10,500
CAR WASH DEPARTMENT	9,536	12,800	13,000
0	0	0	13,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	
0	0	0	0
0	0	0	
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	183,885	172,300	203,500
Law Enforcement/EMS Services Contract	39,819	41,985	44,633
Law Enforcement/Elwis Services Contract	39,819	41,783	44,033
Employee Benefits:	20,547	24,100	25,181
Park Board Wages	6,991	8,000	8,000
Appropriation to Park Board	1,500	1,500	1,500
Appropriation to Cemetery Board	6,000	6,000	6,000
Appropriation to Library Board	45,878	43,334	46,995
Library Property Insurance		2,800	2,800
Transfers to Capital Equipment Reserve Fund	0	5,000	5,000
Transfers to Capital Improvement Reserve Fund	0	5,000	5,000
Transfers to Waterworks Utility Fund	4,918	8,333	8,333
Transfers to Sewer Utility Fund	4,918	8,333	8,333
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	314,456	326,685	365,275
Unencumbered Cash Balance Dec 31	12,340	25,943	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	338,245	328,501	365,275
		on-Appropriated Balance	
		liture/Non-Appr Balance	
		Tax Required	
	Delinquent Comp Rate:	3.0%	6,306
		of 2019 Ad Valorem Tax	

CPA Summary

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
GENERAL ADMINISTRATION DEPARTMENT	TV		
Salaries	38,771	30,000	45,000
Contractual	61,244	60,000	65,000
Commodities	25,122	32,000	25,000
Capital Outlay	93	1,000	1,000
Capital Outray	93	1,000	1,000
Total	125,230	123,000	136,000
STREET MAINTENANCE DEPARTMENT			
Salaries	10,000	10,000	10,000
Contractual	27,191	12,000	30,000
Commodities	2,131	4,000	4,000
Capital Outlay	2,131	4,000	4,000
Capital Outlay			
Total	20 222	26,000	44.00
STREET LIGHTING DEPARTMENT	39,322	26,000	44,000
Salaries	0.50	10.500	10.70
Contractual	9,797	10,500	10,500
Commodities	1977		
Capital Outlay			
		Part of the state	
Total	9,797	10,500	10,50
CAR WASH DEPARTMENT			
Salaries	1,783	3,800	4,00
Contractual	3,725	5,500	5,50
Commodities	4,028	3,000	3,00
Capital Outlay	,	500	50
Total	9,536	12,800	13,000
Total	7,550	12,000	15,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	
Salaries	LAT VILLEDR'T		
Contractual			
Commodities Capital Outlay			
Capital Outlay			
Total	0	0	
Salarias		T	
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	
Pege 1 Total	183,885	172,300	203,50
Page 1 - Total	183,885	1/2,300	203,50

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2020

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 2	Actual for 2018	Estimate for 2019	Year for 2020

Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries		- T	
Contractual			
Commodities			
Capital Outlay			
Capital Outlay			
Total	0	0	
Salaries			
Contractual		0 1 0 3	-1
Commodities			
Capital Outlay			
Total	0	0	(
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	(
Total	0		
Salaries			
Contractual			
Commodities			
Capital Outlay			
T		0	0
Total	0		
Salaries			
Contractual		34,4 (2)	
Commodities			
Capital Outlay			
Total	0	0	(
Salaries			
Contractual			
Commodities			
Capital Outlay	1 2 2 1		
Capital Outlay			
Total	0	0	(
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	(
Page 2 -Total	0	0	(
Page 1 -Total	183,885	172,300	203,500

(Note: Should agree with general sub-totals.)

CPA Summary

FUND PACE FOR	DELINDS WITH	ATAVIEWV

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	19,137	3,801	4,079
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax		. 46	
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessment Tax	22,106	21,778	21,778
Interest on Idle Funds			
Neighborhood Revitalization Rebate			(
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,106	21,778	21,778
Resources Available:	41,243	25,579	25,857
Expenditures:			
Debt service	37,442	21,500	21,000
Cash Basis Reserve (2020 column)			4,857
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	37,442	21,500	25,857
Unencumbered Cash Balance Dec 31	3,801	4,079	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	56,506	40,940	25,857
		n-Appropriated Balance	
		iture/Non-Appr Balance	25,857
		Tax Required	(
	Delinquent Comp Rate:	3.0%	(
		f 2019 Ad Valorem Tax	(

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	244	366	167
Receipts:			
Ad Valorem Tax	10,203	11,018	xxxxxxxxxxxxxxxxxx
Delinquent Tax	298	200	200
Motor Vehicle Tax	1,698	1,682	1,689
Recreational Vehicle Tax	16	16	16
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	33	30	55
Watercraft Tax	14	15	13
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			0
Does miscellaneous exceed 10% Total Rec			
	12,263	12,962	1,974
Total Receipts	12,507	13,328	2,141
Resources Available:	12,507	13,320	2,141
Expenditures:	12,141	13,161	13,155
Appropriation to Library Board	12,141	13,101	13,133
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,141	13,161	13,155
Unencumbered Cash Balance Dec 31	366		xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	12,569	13,161	13,155
		n-Appropriated Balance	
	Total Expend	iture/Non-Appr Balance	
		Tax Required	11,014
	Delinquent Comp Rate:	3.0%	330
	Amount o	of 2019 Ad Valorem Tax	11,344

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,854	2,213	2,723
Receipts:			
State of Kansas Gas Tax	19,654	19,910	19,940
County Transfers Gas	3,131	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,785	22,910	22,940
Resources Available:	24,639	25,123	25,663
Expenditures:			
Personal Services	0	0	0
Contractual Services	12,426	15,400	15,400
Commodities	0	1,000	1,000
Capital Outlay	0	0	
Transfers to Capital Improvement Reserve Fund	10,000	6,000	9,263
Cash Forward (2020 column)			
Miscellaneous			517
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,426	22,400	25,663
Unencumbered Cash Balance Dec 31	2,213	2,723	0
2018/2019/2020 Budget Authority Amount:	23,489	22,805	25,663

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Projects	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	33,553	36,295	19,045
Receipts:			
Franchise Fees	13,032	12,750	13,000
Reimbursements	3,710		
Interest on Idle Funds			
Miscellaneous			1
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,742	12,750	13,000
Resources Available:	50,295	49,045	32,045
Expenditures:			
Personal Services	0	0	
Contractual Services	14,000	10,000	15,000
Commodities	0	0	0
Capital Outlay	0	20,000	17,045
Cash Forward (2020 column)			
Miscellaneous			5 6
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,000	30,000	32,045
Unencumbered Cash Balance Dec 31	36,295	19,045	0
2018/2019/2020 Budget Authority Amount:	35,863	33,803	32,045

CPA Summary

City of Whitewater

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Waterworks Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	20,029	38,448	22,231
Receipts:			
Charges for Services	168,325	175,100	175,000
Penalties	5,184	10,100	10,100
Connection Fees	0	250	250
Sales Tax Collections	1,441	1,500	1,500
Reimbursements - State of Kansas	6,138	0	×
Transfer from General Fund (sales tax)	4,918	8,333	8,333
Less Reimbursed Expenditures Budget Credit	-6,138		
Interest on Idle Funds			
Miscellaneous	50		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	179,918	195,283	195,183
Resources Available:	199,947	233,731	217,414
Expenditures:			1.
Personal Services	40,869	50,000	50,000
Contractual Services	30,095	35,000	35,000
Commodities	75,232	95,000	95,000
Capital Outlay	0	10,000	10,914
Debt Service	0	0	
Sales Tax Remittances	1,441	1,500	1,500
Transfers to Capital Improvement Reserve Fund	10,000	10,000	10,000
Transfers to Water Improvement Reserve Fund	10,000	10,000	15,000
Budget Credit for Reimbursed Expenditures	-6,138	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	161,499	211,500	217,414
Unencumbered Cash Balance Dec 31	38,448	22,231	0
2018/2019/2020 Budget Authority Amount:	208,299	222,914	217,414

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	13,878	36,503	30,050
Receipts:			
Charges for Services	124,788	127,720	130,000
Penalties	3,802	8,750	8,750
Transfer from General Fund (sales tax)	4,918	8,333	8,333
Interest on Idle Funds			
Miscellaneous	120	0	
Does miscellaneous exceed 10% Total Rec	era hila ili		
Total Receipts	133,628	144,803	147,083
Resources Available:	147,506	181,306	177,133
Expenditures:			
Personal Services	39,588	55,000	55,000
Contractual Services	27,511	30,000	30,000
Commodities	3,904	7,800	8,000
Capital Outlay	0	2,500	2,500
Debt Service	35,000	50,956	50,870
Transfers to Sewer Improvement Reserve Fund	5,000	5,000	5,000
Cash Forward (2020 column)			
Miscellaneous	The state of the s		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	111,003	151,256	151,370
Unencumbered Cash Balance Dec 31	36,503	30,050	25,763
2018/2019/2020 Budget Authority Amount:	152,893	154,378	151,370

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Refuse Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,542	4,974	2,184
Receipts:			
Charges for Services	38,102	41,500	42,000
Penalties ,	1,795	4,000	4,000
Interest on Idle Funds	3. 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 2 1 4
Miscellaneous			
Does miscellaneous exceed 10% Total Rec	8		
Total Receipts	39,897	45,500	46,000
Resources Available:	41,439	50,474	48,184
Expenditures:			
Personal Services	0	0	
Contractual Services	35,129	37,200	37,500
Commodities	1,336	2,500	2,500
Capital Outlay	0	8,590	8,184
Transfers to Capital Improvement Reserve Fund			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,465	48,290	48,184
Unencumbered Cash Balance Dec 31	4,974	2,184	(
2018/2019/2020 Budget Authority Amount:	43,077	48,290	48,184

Adopted Budget

Adopted Budget			
	Prior Year	Current Year	Proposed Budget
0	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
			5.1 - 2
	Para Erran		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			3
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
	1 2		
	e a la viene per a		<u> </u>
	33/4		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	The same of the sa		
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

City of Whitewater

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

Cash Balance Dec 31 Total Expenditures Resources Available: Total Receipts Receipts: Cash Balance Jan 1 neterest (1) Fund Name: Centennial Program 2,513 2,513 2,493 20 20 0 Cash Balance Dec 31 Total Expenditures Expenditures: Resources Available: Total Receipts Receipts: Cash Balance Jan 1 (2) Fund Name: Whitewater Tourism 617 617 617 0 0 Receipts: Total Expenditures Cash Balance Dec 31 Expenditures: Total Receipts Cash Balance Jan 1 Capital Equipment Reserve Capital Improvement Reserve Water Improvement Reserve (3) Fund Name: Resources Available: 1,794 1,794 1,794 0 0 Receipts: Cash Balance Dec 31 Total Expenditures Expenditures: Resources Available: Total Receipts Transfer-Water Transfer-Spc Hwy Cash Balance Jan 1 (4) Fund Name: 39,977 39,977 20,000 10,000 19,977 10,000 0 Cash Balance Dec 31 Total Expenditures Expenditures: Resources Available: Total Receipts Transfer-Water Cash Balance Jan 1 (5) Fund Name: Receipts: 81,390 81,390 71,390 10,000 10,000 0 126,291 126,291 126,291 96,271 30,020 Total 0 * *

**Note: These two block figures should agree

are not included. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting See accompanying summary of significant forecast assumptions and accountants' compilation report.

CPA Summary

Page No.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2018 is to be shown)

(1) Fund Name:	Trans to	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Improvement Reserve	ent Reserv									
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,481	Cash Balance Jan I		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		9,481
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Sewer	5,000									
										-
										-
	22								,	
8										
				10						
Total Receipts	5,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,000
Resources Available:	14,481	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	14,481
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	- 1							\$,		
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Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	14,481	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	14,481

CPA Summary

are not included.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting

**Note: These two block figures should agree.

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NOTICE OF BUDGET HEARING

The governing body of

City of Whitewater

will meet on August 26, 2019 at 7:00 PM at the Whitewater City Building, 201 South Elm, Whitewater, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the Whitewater City Building, 201 South Elm, Whitewater, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual f	or 2018	Current Year Estimat	e for 2019	Proposed	Budget Year for 2020	CHATS IN T
		Actual		Actual	Budget Authority	Amount of 2019	Estimate
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *
General	314,456	56.151	326,685	56.741	365,275	216,499	57.257
Debt Service	37,442		21,500	30.7.12	25,857	41 23 3 3 3 3 3 3 3	-
Library	12,141	3.000	13,161	2.999	13,155	11,344	3.000
	,	0.000	10,101		70,100	,	
Special Highway	22,426	1 1/150 30	22,400		25,663		
Special Projects	14,000		30,000		32,045		
Waterworks Utility	161,499		211,500		217,414		1 V V
Sewer Utility	111,003		151,256	10 ×	151,370		
Refuse Utility	36,465		48,290		48,184		
					10-21	774 884	
	1547 6						1 -03
							100
				A Max a SEL			
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	709,432	59.151	824,792	59.740	878,963	227,843	60.257
Less: Transfers	44,836	39.131	57,666	33.740	65,929	227,013	00.257
Net Expenditure	664,596	-	767,126	· -	813,034		
Total Tax Levied	212,627	-	219,462	5	CXXXXXXXXXXXXXXXXXXXXXX		
Assessed	212,027	-	217,102				
Valuation	3,594,659	2.0	3,673,574		3,781,175		
Outstanding Indebtedness,	3,331,033	_	3,010,011				
January 1,	2017		2018		2019		
G.O. Bonds	982,023		952,345		921,995		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	6,833		2,305	- 1	0		
Total	988,856		954,650	h	921,995		
*Tax rates are expressed in mills			20.,000	_			

Kathy Wiebe City Official Title: City Clerk

CHY OF Whitewater

(Published in The Butler County Times-Gazette August 15, 2019.)

NOTICE OF BUDGET HEARING

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BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020			
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority	Amount of 2019	Estimate	
General	314,456	56.151	326,685	56.741	for Expenditures	Ad Valorem Tax	Tax Rate *	
Debt Service	37,442		21,500	30.741	365,275 25,857	216,499	57.2	
Library	12,141	3.000	13,161	2.999	13,155	11 244	2.00	
	福度的企业的		15,101	2.333	15,155	11,344	3.00	
Mary Tokanina Turkanina			医对抗性动脉 医 皮肤病 医皮肤					
	CELL PREPERTY							
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		SECTION AND ADDRESS OF THE PARTY OF THE PART		and and some				
Special Highway	22,426		22,400		25,663			
Special Projects	14,000		30,000		32,045			
Waterworks Utility	161,499		211,500	March Control of	217,414			
Sewer Utility	111,003		151,256		151,370			
Refuse Utility	36,465	THE REAL PROPERTY.	48,290		48,184			
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						All Street Street		
							District in	
					SEC MINISTER			
	natural de la companya de la company		SA SA					
Non-Budgeted Funds-A				MO MONEY		COMPANY NAMED IN		
Non-Budgeted Funds-B							20750	
otals	709,432		NAME OF STREET					
ess: Transfers	44,836	59.151	824,792	59.740	878,963	227,843	60.257	
let Expenditure	664,596		57,666		65,929			
otal Tax Levied	212,627		767,126 219,462	Company of the second	813,034			
ssessed	212,027		219,402	X	XXXXXXXXXXXXXXXX			
/aluation	3,594,659		3,673,574		3,781,175			
Outstanding Indebtedness,			3,073,374		3,761,173			
January 1,	2017		2018		2019			
G.O. Bonds	982,023		952,345	Г	921,995			
Levenue Bonds	0		Ó		0			
Other	0		0		0			
ease Purchase Principal	6,833		2,305		0			
Total	988,856		954,650	AL CLINE I	921,995			
*Tax rates are expressed in mills	A STREET		A STATE OF THE PARTY.	Pares -				
Kathy Wiel								
Kathy Wiet	City Clerk							